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Applicants : Gelotte et al.

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For : RAPIDLY ABSORBED LIQUID COMPOSITIONS

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

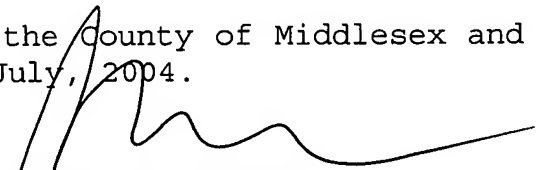
ASSOCIATE POWER OF ATTORNEY

Sir:

In the matter of the above-identified application, I hereby appoint Timothy Tracy (Reg. No. 39,401), whose postal address is One Johnson & Johnson Plaza, New Brunswick, New Jersey 08933-7003, my associate attorney to prosecute said application, to make alterations and amendments therein, to file continuing applications claiming the benefit of said application, to receive the patent and to transact all business in the Patent Office connected with said application.

I request all communications with respect to said application be addressed to Philip S. Johnson, One Johnson & Johnson Plaza, New Brunswick, New Jersey 08933-7003. All telephone calls should be directed to Timothy Tracy (732) 524-6586.

Signed at New Brunswick, in the County of Middlesex and State of New Jersey, this 26th day of July, 2004.


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